

Introduced by Committee on Governance and Finance (Senators Hertzberg (Chair), Bates, Beall, Hernandez, Lara, Nguyen, and Pavley)

February 9, 2015

An act to amend Sections 5473.4, 5474.4, and 5474.5 of the Health and Safety Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

SB 184, as introduced, Committee on Governance and Finance. Local government: omnibus bill.

Existing law authorizes specified local entities, including cities, counties, special districts, and other authorized public corporations, to collect fees, tolls, rates, rentals, or other charges for water, sanitation, storm drainage, or sewerage system services and facilities. Under existing law, a local entity may collect these charges on the property tax roll at the same time and in the same manner as its general property taxes. If the entity collects these charges in this way, existing law requires the entity to prepare and file with its clerk or secretary a report describing each parcel of property receiving the above-described services and the amount charged. Existing law requires the clerk or secretary to annually file the report with the auditor. Existing law also authorizes these local entities to fix fees or charges for the privilege of connecting parcels of property to their sanitation or sewerage facilities, subject to specified procedures. Existing law requires the legislative body of the local entity to annually file with the auditor a list of lots or parcels of land subject to these fees or charges and the amounts of the installments of the fees or charges to be entered against the affected lots or parcels of land. Existing law requires the auditor to enter on the assessment roll the amounts of installments of these fees or charges. Existing law defines

the auditor, for the purposes of these provisions, as the financial officer of the local entity.

This bill would clarify that the above-described provisions relating to the authority and duties of the auditor apply only to the county auditor. The bill would also make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. (a) This act shall be known, and may be cited,
2 as the Local Government Omnibus Act of 2014.

3 (b) The Legislature finds and declares that Californians want
4 their governments to be run efficiently and economically and that
5 public officials should avoid waste and duplication whenever
6 possible. The Legislature further finds and declares that it desires
7 to control its own costs by reducing the number of separate bills.
8 Therefore, it is the intent of the Legislature in enacting this act to
9 combine several minor, noncontroversial statutory changes relating
10 to the common theme, purpose, and subject of local government
11 into a single measure.

12 SEC. 2. Section 5473.4 of the Health and Safety Code is
13 amended to read:

14 5473.4. On or before August 10 of each year following the
15 final determination upon each charge, the clerk shall file with the
16 *county* auditor a copy of the report prepared pursuant to Section
17 5473 with a statement endorsed on the report over his or her
18 signature that the report has been finally adopted by the legislative
19 body of the entity and the *county* auditor shall enter the amounts
20 of the charges against the respective lots or parcels of land as they
21 appear on the current assessment roll. Where any of the parcels
22 are outside the boundaries of the entity they shall be added to the
23 assessment roll of the entity for the purpose of collecting the
24 charges. If the property is not described on the roll, the *county*
25 auditor may enter the description on the roll together with the
26 amounts of the charges, as shown in the report.

27 SEC. 3. Section 5474.4 of the Health and Safety Code is
28 amended to read:

1 5474.4. On or before ~~the tenth day of August~~ *August 10* of each
2 year following ~~such~~ *the* final determination, the legislative body
3 shall certify to the *county* auditor a list of the lots or parcels of
4 land, as they appear on the current assessment roll, subject to ~~such~~
5 *any* fees or charges and the amounts of the installments of ~~such~~
6 *those* fees or charges and interest to be entered against ~~such~~ *the*
7 lots or parcels on the assessment roll. In the event a lot or parcel
8 connected to the facilities is subsequently divided into two or more
9 lots or parcels as shown on the current assessment roll, the
10 legislative body shall designate the lot or parcel that remains
11 connected to the facilities and against which the installments of
12 the fees or charges and interest are to be entered.

13 SEC. 4. Section 5474.5 of the Health and Safety Code is
14 amended to read:

15 5474.5. The *county* auditor shall enter on the current assessment
16 roll the amounts of the installments of ~~such~~ *any* fees or charges
17 and interest and, except as provided in Section 5474.6, the amounts
18 thereof shall constitute a lien against the lot or parcel of land
19 against which levied as of noon on the first Monday in March
20 immediately preceding the date of entry.